

EXHIBIT B

Motors Liquidation Company GUC Trust
Claims and Distribution Summary

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		Per section 6.2 (c)(i)			Supplemental Information		Notes
		As of Effective Date	As of June, 30, 2011	As of September 30, 2011 (1)	In respect of October 2011 Distribution	Cumulative total including amounts in respect of October 2011 Distribution	
A.	Number of Units Outstanding	0	29,770,826	29,835,219	41,349	29,876,568	(2)
B.	GUC Trust Distributable Assets						(3)
	GUC Trust Common Stock Assets	150,000,000	36,718,646	33,375,815	(2,468,218)	30,907,597	
	GUC Trust Warrant Assets "A"	136,363,635	33,380,558	30,341,622	(2,243,834)	28,097,788	
	GUC Trust Warrant Assets "B"	136,363,635	33,380,558	30,341,622	(2,243,834)	28,097,788	
	GUC Trust Dividend Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
	other GUC Trust Distributable Cash (whether held by MLC or the GUC Trust)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
C.	Claims Summary						(4)
	Total Allowed Amount (i.e., all currently Allowed General Unsecured Claims as of date specified)	\$ 29,770,812,132	\$ 29,835,202,557	\$ 29,876,527,365			
	Maximum Amount of all Disputed General Unsecured Claims (in the aggregate)	\$ 8,153,859,851	\$ 7,044,695,099	\$ 6,259,408,672			
	Maximum Amount of all Unresolved Term Loan Avoidance Action Claims (in the aggregate)	\$ 1,500,000,000	\$ 1,500,000,000	\$ 1,500,000,000			
	Maximum Amount of all Unresolved Other Avoidance Action Claims (in the aggregate)	\$ 0	\$ 0	\$ 0			
	Aggregate Maximum Amount (i.e., Maximum Amount of all Disputed General Unsecured Claims, Term Loan Avoidance Action Claims and Unresolved Other Avoidance Action Claims)	\$ 9,653,859,851	\$ 8,544,695,099	\$ 7,759,408,672			
	Current Total Amount	\$ 39,424,671,983	\$ 38,379,897,655	\$ 37,635,936,037			
D.	Holdback						(5)
	Protective Holdback - GUC Common Stock Assets	0	0	0			
	Additional Holdback - GUC Common Stock Assets	0	0	0			
	Reporting and Transfer Holdback - GUC Common Stock Assets	95,060	0	0			
	Taxes on Distribution Holdback - GUC Common Stock Assets	0	0	0			
	Protective Holdback - GUC Trust Warrant Assets "A"	0	0	0			
	Additional Holdback - GUC Trust Warrant Assets "A"	0	0	0			
	Reporting and Transfer Holdback - GUC Trust Warrant Assets "A"	86,414	0	0			
	Taxes on Distribution Holdback - GUC Trust Warrant Assets "A"	0	0	0			
	Protective Holdback - GUC Trust Warrant Assets "B"	0	0	0			
	Additional Holdback - GUC Trust Warrant Assets "B"	0	0	0			
	Reporting and Transfer Holdback - GUC Trust Warrant Assets "B"	86,414	0	0			
	Taxes on Distribution Holdback - GUC Trust Warrant Assets "B"	0	0	0			
E.	Claim Disposition						(4)
	Resolved Allowed General Unsecured Claims allowed	Not applicable	\$ 64,390,424	\$ 41,324,809			
	Disputed General Unsecured Claims disallowed	Not applicable	\$ 1,044,774,328	\$ 743,961,619			
	Unresolved Term Loan Avoidance Action Claims resolved in favor of the respective defendants	Not applicable	\$ 0	\$ 0			
	Other Avoidance Action Claims, resolved in favor of the respective defendants	Not applicable	\$ 0	\$ 0			

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F.	Distributions in respect of Resolved Allowed General Unsecured Claims of -					
	GUC Common Stock Assets	0	113,194,172	244,827	161,403	113,600,402
	GUC Trust Warrant Assets "A"	0	102,903,821	222,572	146,729	103,273,122
	GUC Trust Warrant Assets "B"	0	102,903,821	222,572	146,729	103,273,122
	GUC Trust Dividend Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	other GUC Trust Distributable Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
G.	Distributions in respect of Units of -					
	GUC Common Stock Assets	0	0	3,098,004	2,306,815	5,404,819
	GUC Trust Warrant Assets "A"	0	0	2,816,364	2,097,105	4,913,469
	GUC Trust Warrant Assets "B"	0	0	2,816,364	2,097,105	4,913,469
	GUC Trust Dividend Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	other GUC Trust Distributable Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
H.	Excess GUC Trust Distributable Assets reserved for distribution to holders of Units of -					
	GUC Common Stock Assets	0	3,098,004	2,306,815		
	GUC Trust Warrant Assets "A"	0	2,816,364	2,097,105		
	GUC Trust Warrant Assets "B"	0	2,816,364	2,097,105		
	GUC Trust Dividend Assets	\$ 0	\$ 0	\$ 0		
	other GUC Trust Distributable Cash (whether held by MLC or the GUC Trust)	\$ 0	\$ 0	\$ 0		
I.	Additional Shares received (whether held by MLC or the GUC Trust)	0	0	0		
Memo	Supplemental Information - In respect of distributions to newly Resolved Allowed General Unsecured Claims at next quarterly distribution					
	Number of Units to Resolved Allowed General Unsecured Claims				41,349	
	Distributions in respect of Resolved Allowed General Unsecured Claims of -					
	GUC Common Stock Assets				161,403	
	GUC Trust Warrant Assets "A"				146,729	
	GUC Trust Warrant Assets "B"				146,729	
	Excess GUC Trust Distributable Assets					
	GUC Common Stock Assets				2,306,815	
	GUC Trust Warrant Assets "A"				2,097,105	
	GUC Trust Warrant Assets "B"				2,097,105	

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Notes

- (1) The Initial Distribution Date took place on or about April 21, 2011 (with a secondary distribution on or about May 26, 2011 to certain holders of allowed claims as of the initial distribution but who did not receive the April 21 distribution). The second quarterly distribution took place on or about July 28, 2011. The next quarterly distribution date is to take place on or as soon as promptly as practicable after October 1, 2011. That distribution will be made based upon the GUC Trust's books and records as of September 30, 2011, as reflected herein.
- (2) Pursuant to the GUC Trust Agreement, each holder of an allowed general unsecured claim is deemed to receive "Units" in the GUC Trust evidenced by appropriate notation on the books and records of the GUC Trust calculated at a ratio of one Unit for each \$1,000 in amount of allowed general unsecured claim (such that if all Disputed General Unsecured Claims as of September 30, 2011 are subsequently allowed, the Trust would issue approximately 37.64 million units). Units represent the contingent right to receive, on a pro rata basis as provided in the Plan, Excess GUC Trust Distributable Assets (as described in greater detail in Sections G and H hereof). A copy of the GUC Trust Agreement, as amended, is available at the Motors Liquidation Company GUC Trust website at <https://www.mlcguctrust.com/>.
- Units in respect of general unsecured claims allowed as of the Initial Distribution were not evidenced on the GUC Trust's books and records until after the Effective Date. Hence, for purposes of this presentation only, Units outstanding as of the Effective Date is deemed to be zero. The 29,835,219 Units outstanding as of September 30, 2011 correlate to the \$29,835,202,557 in allowed claims as of June 30, 2011. The Number of Units outstanding as of September 30, 2011 does not directly correspond to allowed claims as of June 30, 2011 on a 1 to 1,000 basis because 16 additional Units were issued due to rounding.
- (3) The amounts reported as GUC Trust Distributable Assets are net of liquidating distributions payable as further described in footnotes 4 and 5 of the Notes to the Financial Statements.
- The numbers and values reported for GUC Trust Distributable Assets as of June 30, 2011, as stated on this report, have been reduced by 36 shares of New GM Common Stock and 11 New GM Series A Warrants and 11 New GM Series B Warrants to reflect securities that have not been distributed to holders of Allowed General Unsecured Claims in respect of certain debt securities previously issued, due to the rounding requirements under the rules and procedures of the various clearing systems in which such debt securities were held.
- (4) In section C, the Current Total Amount as of June 30, 2011 reflects an adjustment of \$1,303,684 for claims that were reclassified from Allowed General Unsecured Claims to Allowed Administrative Claims. Corresponding adjustments are also reflected in section C in the Maximum Amount of all Disputed General Unsecured Claims and Aggregate Maximum Amount and section E in the Disputed General Unsecured Claims disallowed amount. For Financial Statement purposes this adjustment is disclosed in Note 3 of the Notes to the Financial Statements in the current quarterly financial statements.
- (5) On May 24, 2011, the GUC Trust sold 87,182 common shares and 79,256 warrants of each class of warrant related to the Reporting and Transfer Holdback. The sale resulted in cash proceeds of \$5,649,328 which, pursuant to the Plan, is being used to fund certain reporting, tax and litigation costs. These funds are currently held by Motors Liquidation Company for the benefit of the GUC Trust. As of September 30, 2011, no additional assets have been identified for holdback.
- (6) Distributions to holders of Resolved Allowed General Unsecured Claims include (a) distributions such claimants would have received had their claims been allowed as of the Initial Distribution and (b) to the extent Excess GUC Trust Distributable Assets have previously been made available to Unit holders and/or are being made available at the time of the relevant distribution, additional assets in the form of New GM Securities and/or cash in respect of their being beneficiaries of certain numbers of GUC Trust Unit.
- The numbers and values reported for Distributions to holders of Resolved Allowed General Unsecured Claims as of June 30, 2011, as stated on this report, have been increased by 36 shares of New GM Common Stock and 11 New GM Series A Warrants and 11 New GM Series B Warrants to reflect securities that have not been distributed to holders of Allowed General Unsecured Claims in respect of certain debt securities previously issued, due to the rounding requirements under the rules and procedures of the various clearing systems in which such debt securities were held.
- (7) Pursuant to the Plan, no portion of the initial distribution to claimants was made "in respect of Units". Only subsequent distributions of Excess GUC Trust Distributable Assets are made "in respect of Units". As soon as reasonably practicable after October 1, 2011, distributions of the Excess GUC Trust Distributable Assets as of September 30, 2011 (see section H) will be made on account of 29,876,568 Units (i.e., 29,835,219 Units deemed outstanding as of September 30, 2011 plus 41,349 Units subsequently deemed issued in connection with claims resolved between July 1, 2011 and September 30, 2011). A total of 2,306,815 shares of New GM Common Stock and 2,097,105 warrants from each of the series of New GM Warrants shall be distributed in respect of the 29,876,568 Units outstanding.